



a professional corporation

1330 Post Oak Boulevard
Suite 2900
Houston, Texas 77056
Phone 713/840-7710
Fax 713/963-8469

www.fizerbeck.com

August 31, 2010

CERTIFIED MAIL RETURN RECEIPT REQUESTED

Internal Revenue Service
P.O. Box 12192
Covington, KY 41012-0192

Re: Collins Lake Autism Center (the "Center")

Dear Sir or Madam:

In connection with the exemption application of the referenced Center, enclosed are the following documents for your consideration:

- Form 1023 Checklist, with a check for \$850 in the attached envelope;
- Form 2848, Power of Attorney;
- Form 1023, Application for Exemption, with attachments.

If you have any questions or require additional information, please contact the undersigned. Thank you for your assistance in this regard.

Very truly yours,

A handwritten signature in black ink, appearing to read "Jennifer M. Graff".

Jennifer M. Graff

SDH

Enclosures

cc: Ronald S. Webster (Firm)
Shane W. Hudson (Firm)

Form 1023 Checklist

(Revised June 2006)

Application for Recognition of Exemption under Section 501(c)(3) of the Internal Revenue Code

Note. Retain a copy of the completed Form 1023 in your permanent records. Refer to the General Instructions regarding Public Inspection of approved applications.

Check each box to finish your application (Form 1023). Send this completed Checklist with your filled-in application. If you have not answered all the items below, your application may be returned to you as incomplete.

- ☒ Assemble the application and materials in this order:
- Form 1023 Checklist
 - Form 2848, *Power of Attorney and Declaration of Representative* (if filing)
 - Form 8821, *Tax Information Authorization* (if filing)
 - Expedite request (if requesting)
 - Application (Form 1023 and Schedules A through H, as required)
 - Articles of organization
 - Amendments to articles of organization in chronological order
 - Bylaws or other rules of operation and amendments
 - Documentation of nondiscriminatory policy for schools, as required by Schedule B
 - Form 5768, *Election/Revocation of Election by an Eligible Section 501(c)(3) Organization To Make Expenditures To Influence Legislation* (if filing)
 - All other attachments, including explanations, financial data, and printed materials or publications. Label each page with name and EIN.
- ☒ User fee payment placed in envelope on top of checklist. DO NOT STAPLE or otherwise attach your check or money order to your application. Instead, just place it in the envelope.
- ☒ Employer Identification Number (EIN)
- ☒ Completed Parts I through XI of the application, including any requested information and any required Schedules A through H.
- You must provide specific details about your past, present, and planned activities.
 - Generalizations or failure to answer questions in the Form 1023 application will prevent us from recognizing you as tax exempt.
 - Describe your purposes and proposed activities in specific easily understood terms.
 - Financial information should correspond with proposed activities.
- ☒ Schedules. Submit only those schedules that apply to you and check either "Yes" or "No" below.
- | | | | |
|------------|--|------------|--|
| Schedule A | Yes ___ No <input checked="" type="checkbox"/> | Schedule E | Yes ___ No <input checked="" type="checkbox"/> |
| Schedule B | Yes <input checked="" type="checkbox"/> No ___ | Schedule F | Yes ___ No <input checked="" type="checkbox"/> |
| Schedule C | Yes ___ No <input checked="" type="checkbox"/> | Schedule G | Yes ___ No <input checked="" type="checkbox"/> |
| Schedule D | Yes ___ No <input checked="" type="checkbox"/> | Schedule H | Yes ___ No <input checked="" type="checkbox"/> |

- ☒ An exact copy of your complete articles of organization (creating document). Absence of the proper purpose and dissolution clauses is the number one reason for delays in the issuance of determination letters.
- Location of Purpose Clause from Part III, line 1 (Page, Article and Paragraph Number) **Pg 1 Art Four Para 1**
 - Location of Dissolution Clause from Part III, line 2b or 2c (Page, Article and Paragraph Number) or by operation of state law **Pg 4 Art 12 Para 1**
- ☒ Signature of an officer, director, trustee, or other official who is authorized to sign the application.
- Signature at Part XI of Form 1023.
- ☒ Your name on the application must be the same as your legal name as it appears in your articles of organization.

Send completed Form 1023, user fee payment, and all other required information, to:

Internal Revenue Service
P.O. Box 192
Covington, KY 41012-0192

If you are using express mail or a delivery service, send Form 1023, user fee payment, and attachments to:

Internal Revenue Service
201 West Rivercenter Blvd.
Attn: Extracting Stop 312
Covington, KY 41011

				CHECK	
DATE	DESCRIPTION	INVOICE #	AMOUNT	DEDUCTION	NET AMOUNT
08/31/10	86 Internal Revenue Service Form 1023: Stephen A. Smaby 10477-03rsw/sdh; 4430	USER FEE	850.00		850.00

CHECK DATE	CONTROL NUMBER	TOTALS	Gross:	850.00	Ded:	0.00	Net:	850.00
08/31/10	28435							

FIZER, BECK, WEBSTER,
BENTLEY & SCROGGINS
A PROFESSIONAL CORPORATION
PH. 713-840-7710
1330 POST OAK BLVD., SUITE 2900
HOUSTON, TEXAS 77056

AMEGY BANK OF TEXAS
HOUSTON, TEXAS 77227-7459
35-1125-1130


DATE	CHECK	AMOUNT
08/31/10	28435	****\$850.00

PAY

*** EIGHT HUNDRED FIFTY & 00/100 DOLLARS

TO THE ORDER OF

Internal Revenue Service



AUTHORIZED SIGNATURE

⑈028435⑈ ⑆113011258⑆ ⑈0000310204⑈

Security features. Details on back.

Power of Attorney and Declaration of Representative

► Type or print. ► See the separate instructions.

OMB No. 1545-0150

For IRS Use Only

Received by:

Name _____

Telephone _____

Function _____

Date ____/____/____

Part I Power of Attorney

Caution: Form 2848 will not be honored for any purpose other than representation before the IRS.

1 Taxpayer information. Taxpayer(s) must sign and date this form on page 2, line 9.

Taxpayer name(s) and address Collins Lake Autism Center 10243 Pineland Drive Houston, Texas 77024-6937	Social security number(s) _____ _____ _____ _____ _____ _____	Employer identification number 27 2989742
	Daytime telephone number (713) 932-7839	

hereby appoint(s) the following representative(s) as attorney(s)-in-fact:

2 Representative(s) must sign and date this form on page 2, Part II.

Name and address Ronald S. Webster 1330 Post Oak Blvd., Ste 2900 Houston, Texas 77056-3161	CAF No. 7800-23315R Telephone No. 713-840-7710 Fax No. 713-963-8469 Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>
Name and address Jennifer M. Graff 1330 Post Oak Blvd., Ste 2900 Houston, Texas 77056-3161	CAF No. _____ Telephone No. 713-840-7710 Fax No. 713-963-8469 Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>
Name and address Shane W. Hudson 1330 Post Oak Blvd., Ste 2900 Houston, Texas 77056-3161	CAF No. _____ Telephone No. 713-840-7710 Fax No. 713-963-8469 Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>

to represent the taxpayer(s) before the Internal Revenue Service for the following tax matters:

3 Tax matters

Type of Tax (Income, Employment, Excise, etc.) or Civil Penalty (see the instructions for line 3)	Tax Form Number (1040, 941, 720, etc.)	Year(s) or Period(s) (see the instructions for line 3)
Exemption from federal income tax under	1023	2010 tax year and years going
Section 501(c)(3)		forward until revoked

4 Specific use not recorded on Centralized Authorization File (CAF). If the power of attorney is for a specific use not recorded on CAF, check this box. See the instructions for Line 4. Specific Uses Not Recorded on CAF ☐

5 Acts authorized. The representatives are authorized to receive and inspect confidential tax information and to perform any and all acts that I (we) can perform with respect to the tax matters described on line 3, for example, the authority to sign any agreements, consents, or other documents. The authority does not include the power to receive refund checks (see line 6 below), the power to substitute another representative or add additional representatives, the power to sign certain returns, or the power to execute a request for disclosure of tax returns or return information to a third party. See the line 5 instructions for more information.

Exceptions. An unenrolled return preparer cannot sign any document for a taxpayer and may only represent taxpayers in limited situations. See **Unenrolled Return Preparer** on page 1 of the instructions. An enrolled actuary may only represent taxpayers to the extent provided in section 10.3(d) of Treasury Department Circular No. 230 (Circular 230). An enrolled retirement plan administrator may only represent taxpayers to the extent provided in section 10.3(e) of Circular 230. See the line 5 instructions for restrictions on tax matters partners. In most cases, the student practitioner's (levels k and l) authority is limited (for example, they may only practice under the supervision of another practitioner).

List any specific additions or deletions to the acts otherwise authorized in this power of attorney: _____

6 Receipt of refund checks. If you want to authorize a representative named on line 2 to receive, **BUT NOT TO ENDORSE OR CASH**, refund checks, initial here _____ and list the name of that representative below.

Name of representative to receive refund check(s) ► _____

7 Notices and communications. Original notices and other written communications will be sent to you and a copy to the first representative listed on line 2.

- a** If you also want the second representative listed to receive a copy of notices and communications, check this box ☒ **b** If you do not want any notices or communications sent to your representative(s), check this box ☐

8 Retention/revocation of prior power(s) of attorney. The filing of this power of attorney automatically revokes all earlier power(s) of attorney on file with the Internal Revenue Service for the same tax matters and years or periods covered by this document. If you **do not** want to revoke a prior power of attorney, check here. ☐

YOU MUST ATTACH A COPY OF ANY POWER OF ATTORNEY YOU WANT TO REMAIN IN EFFECT.

9 Signature of taxpayer(s). If a tax matter concerns a joint return, **both** husband and wife must sign if joint representation is requested, otherwise, see the instructions. If signed by a corporate officer, partner, guardian, tax matters partner, executor, receiver, administrator, or trustee on behalf of the taxpayer, I certify that I have the authority to execute this form on behalf of the taxpayer.

▶ IF NOT SIGNED AND DATED, THIS POWER OF ATTORNEY WILL BE RETURNED.

Shelley Greene 8/24/10 President
Signature Date Title (if applicable)

Shelley Greene

☐ ☐ ☐ ☐ ☐

Print Name

PIN Number

Print name of taxpayer from line 1 if other than individual

Signature

Date

Title (if applicable)

Print Name

☐ ☐ ☐ ☐ ☐

PIN Number

Part II Declaration of Representative

Caution: Students with a special order to represent taxpayers in qualified Low Income Taxpayer Clinics or the Student Tax Clinic Program (levels k and l), see the instructions for Part II.

Under penalties of perjury, I declare that:

- I am not currently under suspension or disbarment from practice before the Internal Revenue Service;
- I am aware of regulations contained in Circular 230 (31 CFR, Part 10), as amended, concerning the practice of attorneys, certified public accountants, enrolled agents, enrolled actuaries, and others;
- I am authorized to represent the taxpayer(s) identified in Part I for the tax matter(s) specified there; and
- I am one of the following:
 - a** Attorney—a member in good standing of the bar of the highest court of the jurisdiction shown below.
 - b** Certified Public Accountant—duly qualified to practice as a certified public accountant in the jurisdiction shown below.
 - c** Enrolled Agent—enrolled as an agent under the requirements of Circular 230.
 - d** Officer—a bona fide officer of the taxpayer's organization.
 - e** Full-Time Employee—a full-time employee of the taxpayer.
 - f** Family Member—a member of the taxpayer's immediate family (for example, spouse, parent, child, brother, or sister).
 - g** Enrolled Actuary—enrolled as an actuary by the Joint Board for the Enrollment of Actuaries under 29 U.S.C. 1242 (the authority to practice before the Internal Revenue Service is limited by section 10.3(d) of Circular 230).
 - h** Unenrolled Return Preparer—the authority to practice before the Internal Revenue Service is limited by Circular 230, section 10.7(c)(1)(viii). You must have prepared the return in question and the return must be under examination by the IRS. See **Unenrolled Return Preparer** on page 1 of the instructions.
 - k** Student Attorney—student who receives permission to practice before the IRS by virtue of their status as a law student under section 10.7(d) of Circular 230.
 - l** Student CPA—student who receives permission to practice before the IRS by virtue of their status as a CPA student under section 10.7(d) of Circular 230.
 - r** Enrolled Retirement Plan Agent—enrolled as a retirement plan agent under the requirements of Circular 230 (the authority to practice before the Internal Revenue Service is limited by section 10.3(e)).

▶ IF THIS DECLARATION OF REPRESENTATIVE IS NOT SIGNED AND DATED, THE POWER OF ATTORNEY WILL BE RETURNED. See the Part II instructions.

Designation—Insert above letter (a–r)	Jurisdiction (state) or identification	Signature	Date
a	Texas		8-31-10
a	Texas		8-31-2010
a	Texas		8-31-10

**Application for Recognition of Exemption
Under Section 501(c)(3) of the Internal Revenue Code**

OMB No. 1545-0056

Note: If exempt status is approved, this application will be open for public inspection.

Use the instructions to complete this application and for a definition of all **bold** items. For additional help, call IRS Exempt Organizations Customer Account Services toll-free at 1-877-829-5500. Visit our website at **www.irs.gov** for forms and publications. If the required information and documents are not submitted with payment of the appropriate user fee, the application may be returned to you.

Attach additional sheets to this application if you need more space to answer fully. Put your name and EIN on each sheet and identify each answer by Part and line number. Complete Parts I - XI of Form 1023 and submit only those Schedules (A through H) that apply to you.

Part I Identification of Applicant

1 Full name of organization (exactly as it appears in your organizing document) Collins Lake Autism Center		2 c/o Name (if applicable) 	
3 Mailing address (Number and street) (see instructions) 10243 Pineland Drive	Room/Suite	4 Employer Identification Number (EIN) 27-2989742	
City or town, state or country, and ZIP + 4 Houston, Texas 77024-6937		5 Month the annual accounting period ends (01 - 12) 06	
6 Primary contact (officer, director, trustee, or authorized representative) a Name: Stephen Smaby		b Phone: 713-932-7839 c Fax: (optional)	
7 Are you represented by an authorized representative, such as an attorney or accountant? If "Yes," provide the authorized representative's name, and the name and address of the authorized representative's firm. Include a completed Form 2848, <i>Power of Attorney and Declaration of Representative</i> , with your application if you would like us to communicate with your representative. <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No 			
8 Was a person who is not one of your officers, directors, trustees, employees, or an authorized representative listed in line 7, paid, or promised payment, to help plan, manage, or advise you about the structure or activities of your organization, or about your financial or tax matters? If "Yes," provide the person's name, the name and address of the person's firm, the amounts paid or promised to be paid, and describe that person's role. <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No 			
9a Organization's website: N/A b Organization's email: (optional) N/A			
10 Certain organizations are not required to file an information return (Form 990 or Form 990-EZ). If you are granted tax-exemption, are you claiming to be excused from filing Form 990 or Form 990-EZ? If "Yes," explain. See the instructions for a description of organizations not required to file Form 990 or Form 990-EZ. <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No 			
11 Date incorporated if a corporation, or formed, if other than a corporation. (MM/DD/YYYY) 07 / 01 / 2010			
12 Were you formed under the laws of a foreign country ? If "Yes," state the country. <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No 			

Part II Organizational Structure

You must be a corporation (including a limited liability company), an unincorporated association, or a trust to be tax exempt. (See instructions.) **DO NOT file this form unless you can check "Yes" on lines 1, 2, 3, or 4.**

- 1** Are you a **corporation**? If "Yes," attach a copy of your articles of incorporation showing **certification of filing** with the appropriate state agency. Include copies of any amendments to your articles and be sure they also show state filing certification. See Exhibit A. ☒ **Yes** ☐ **No**
- 2** Are you a **limited liability company (LLC)**? If "Yes," attach a copy of your articles of organization showing certification of filing with the appropriate state agency. Also, if you adopted an operating agreement, attach a copy. Include copies of any amendments to your articles and be sure they show state filing certification. Refer to the instructions for circumstances when an LLC should not file its own exemption application. ☐ **Yes** ☒ **No**
- 3** Are you an **unincorporated association**? If "Yes," attach a copy of your articles of association, constitution, or other similar organizing document that is dated and includes at least two signatures. Include signed and dated copies of any amendments. ☐ **Yes** ☒ **No**
- 4a** Are you a **trust**? If "Yes," attach a signed and dated copy of your trust agreement. Include signed and dated copies of any amendments. ☐ **Yes** ☒ **No**
- b** Have you been funded? If "No," explain how you are formed without anything of value placed in trust. ☐ **Yes** ☒ **No**
- 5** Have you adopted **bylaws**? If "Yes," attach a current copy showing date of adoption. If "No," explain how your officers, directors, or trustees are selected. See Exhibit B. ☒ **Yes** ☐ **No**

Part III Required Provisions in Your Organizing Document

The following questions are designed to ensure that when you file this application, your organizing document contains the required provisions to meet the organizational test under section 501(c)(3). Unless you can check the boxes in both lines 1 and 2, your organizing document does not meet the organizational test. **DO NOT file this application until you have amended your organizing document.** Submit your original and amended organizing documents (showing state filing certification if you are a corporation or an LLC) with your application.

- 1** Section 501(c)(3) requires that your organizing document state your exempt purpose(s), such as charitable, religious, educational, and/or scientific purposes. Check the box to confirm that your organizing document meets this requirement. Describe specifically where your organizing document meets this requirement, such as a reference to a particular article or section in your organizing document. Refer to the instructions for exempt purpose language. Location of Purpose Clause (Page, Article, and Paragraph): Pg 1, Art. Four, Para. 1 ☒
- 2a** Section 501(c)(3) requires that upon dissolution of your organization, your remaining assets must be used exclusively for exempt purposes, such as charitable, religious, educational, and/or scientific purposes. Check the box on line 2a to confirm that your organizing document meets this requirement by express provision for the distribution of assets upon dissolution. If you rely on state law for your dissolution provision, do not check the box on line 2a and go to line 2c. ☒
- 2b** If you checked the box on line 2a, specify the location of your dissolution clause (Page, Article, and Paragraph). Do not complete line 2c if you checked box 2a. Pages 4, Certificate of Formation, Article Twelve
- 2c** See the instructions for information about the operation of state law in your particular state. Check this box if you rely on operation of state law for your dissolution provision and indicate the state: ☐

Part IV Narrative Description of Your Activities See attached.

Using an attachment, describe your *past*, *present*, and *planned* activities in a narrative. If you believe that you have already provided some of this information in response to other parts of this application, you may summarize that information here and refer to the specific parts of the application for supporting details. You may also attach representative copies of newsletters, brochures, or similar documents for supporting details to this narrative. Remember that if this application is approved, it will be open for public inspection. Therefore, your narrative description of activities should be thorough and accurate. Refer to the instructions for information that must be included in your description.

Part V Compensation and Other Financial Arrangements With Your Officers, Directors, Trustees, Employees, and Independent Contractors

- 1a** List the names, titles, and mailing addresses of all of your officers, directors, and trustees. For each person listed, state their total annual **compensation**, or proposed compensation, for all services to the organization, whether as an officer, employee, or other position. Use actual figures, if available. Enter "none" if no compensation is or will be paid. If additional space is needed, attach a separate sheet. Refer to the instructions for information on what to include as compensation.

Name	Title	Mailing address	Compensation amount (annual actual or estimated)
Stephen Smaby	Director, Secretary/Treasurer	10243 Pineland Drive Houston, Texas 77024-6937	None.
Mahmood Esfahani	Director	10243 Pineland Drive Houston, Texas 77024-6937	None.
Ken Rice	Director	10243 Pineland Drive Houston, Texas 77024-6937	None.
Shelley Greene	President	10243 Pineland Drive Houston, Texas 77024-6937	None.

Part V Compensation and Other Financial Arrangements With Your Officers, Directors, Trustees, Employees, and Independent Contractors (Continued)

b List the names, titles, and mailing addresses of each of your five highest compensated employees who receive or will receive compensation of more than \$50,000 per year. Use the actual figure, if available. Refer to the instructions for information on what to include as compensation. Do not include officers, directors, or trustees listed in line 1a.

Name	Title	Mailing address	Compensation amount (annual actual or estimated)
None.			

c List the names, names of businesses, and mailing addresses of your five highest compensated independent contractors that receive or will receive compensation of more than \$50,000 per year. Use the actual figure, if available. Refer to the instructions for information on what to include as compensation.

Name	Title	Mailing address	Compensation amount (annual actual or estimated)
None.			

The following "Yes" or "No" questions relate to *past, present, or planned* relationships, transactions, or agreements with your officers, directors, trustees, highest compensated employees, and highest compensated independent contractors listed in lines 1a, 1b, and 1c.

- 2a** Are any of your officers, directors, or trustees **related** to each other through **family or business relationships**? If "Yes," identify the individuals and explain the relationship. See attached. ☒ **Yes** ☐ **No**
- b** Do you have a business relationship with any of your officers, directors, or trustees other than through their position as an officer, director, or trustee? If "Yes," identify the individuals and describe the business relationship with each of your officers, directors, or trustees. ☐ **Yes** ☒ **No**
- c** Are any of your officers, directors, or trustees related to your highest compensated employees or highest compensated independent contractors listed on lines 1b or 1c through family or business relationships? If "Yes," identify the individuals and explain the relationship. ☐ **Yes** ☒ **No**
- 3a** For each of your officers, directors, trustees, highest compensated employees, and highest compensated independent contractors listed on lines 1a, 1b, or 1c, attach a list showing their name, qualifications, average hours worked, and duties.
- b** Do any of your officers, directors, trustees, highest compensated employees, and highest compensated independent contractors listed on lines 1a, 1b, or 1c receive compensation from any other organizations, whether tax exempt or taxable, that are related to you through **common control**? If "Yes," identify the individuals, explain the relationship between you and the other organization, and describe the compensation arrangement. ☐ **Yes** ☒ **No**
- 4** In establishing the compensation for your officers, directors, trustees, highest compensated employees, and highest compensated independent contractors listed on lines 1a, 1b, and 1c, the following practices are recommended, although they are not required to obtain exemption. Answer "Yes" to all the practices you use. N/A at this time. For future transactions, if any
- a** Do you or will the individuals that approve compensation arrangements follow a conflict of interest policy? ☒ **Yes** ☐ **No**
- b** Do you or will you approve compensation arrangements in advance of paying compensation? ☒ **Yes** ☐ **No**
- c** Do you or will you document in writing the date and terms of approved compensation arrangements? ☒ **Yes** ☐ **No**

Part V Compensation and Other Financial Arrangements With Your Officers, Directors, Trustees, Employees, and Independent Contractors (Continued)

- d Do you or will you record in writing the decision made by each individual who decided or voted on compensation arrangements? ☒ Yes ☐ No
- e Do you or will you approve compensation arrangements based on information about compensation paid by **similarly situated** taxable or tax-exempt organizations for similar services, current compensation surveys compiled by independent firms, or actual written offers from similarly situated organizations? Refer to the instructions for Part V, lines 1a, 1b, and 1c, for information on what to include as compensation. ☒ Yes ☐ No
- f Do you or will you record in writing both the information on which you relied to base your decision and its source? ☒ Yes ☐ No
- g If you answered "No" to any item on lines 4a through 4f, describe how you set compensation that is **reasonable** for your officers, directors, trustees, highest compensated employees, and highest compensated independent contractors listed in Part V, lines 1a, 1b, and 1c.

- 5a Have you adopted a **conflict of interest policy** consistent with the sample conflict of interest policy in Appendix A to the instructions? If "Yes," provide a copy of the policy and explain how the policy has been adopted, such as by resolution of your governing board. If "No," answer lines 5b and 5c. See Bylaws, Article Six, Section 6.4 ☒ Yes ☐ No
- b What procedures will you follow to assure that persons who have a conflict of interest will not have influence over you for setting their own compensation?
- c What procedures will you follow to assure that persons who have a conflict of interest will not have influence over you regarding business deals with themselves?

Note: A conflict of interest policy is recommended though it is not required to obtain exemption. Hospitals, see Schedule C, Section I, line 14.

- 6a Do you or will you compensate any of your officers, directors, trustees, highest compensated employees, and highest compensated independent contractors listed in lines 1a, 1b, or 1c through **non-fixed payments**, such as discretionary bonuses or revenue-based payments? If "Yes," describe all non-fixed compensation arrangements, including how the amounts are determined, who is eligible for such arrangements, whether you place a limitation on total compensation, and how you determine or will determine that you pay no more than reasonable compensation for services. Refer to the instructions for Part V, lines 1a, 1b, and 1c, for information on what to include as compensation. ☐ Yes ☒ No
- b Do you or will you compensate any of your employees, other than your officers, directors, trustees, or your five highest compensated employees who receive or will receive compensation of more than \$50,000 per year, through non-fixed payments, such as discretionary bonuses or revenue-based payments? If "Yes," describe all non-fixed compensation arrangements, including how the amounts are or will be determined, who is or will be eligible for such arrangements, whether you place or will place a limitation on total compensation, and how you determine or will determine that you pay no more than reasonable compensation for services. Refer to the instructions for Part V, lines 1a, 1b, and 1c, for information on what to include as compensation. ☐ Yes ☒ No

- 7a Do you or will you purchase any goods, services, or assets from any of your officers, directors, trustees, highest compensated employees, or highest compensated independent contractors listed in lines 1a, 1b, or 1c? If "Yes," describe any such purchase that you made or intend to make, from whom you make or will make such purchases, how the terms are or will be negotiated at **arm's length**, and explain how you determine or will determine that you pay no more than **fair market value**. Attach copies of any written contracts or other agreements relating to such purchases. ☐ Yes ☒ No
- b Do you or will you sell any goods, services, or assets to any of your officers, directors, trustees, highest compensated employees, or highest compensated independent contractors listed in lines 1a, 1b, or 1c? If "Yes," describe any such sales that you made or intend to make, to whom you make or will make such sales, how the terms are or will be negotiated at **arm's length**, and explain how you determine or will determine you are or will be paid at least fair market value. Attach copies of any written contracts or other agreements relating to such sales. ☐ Yes ☒ No

- 8a Do you or will you have any leases, contracts, loans, or other agreements with your officers, directors, trustees, highest compensated employees, or highest compensated independent contractors listed in lines 1a, 1b, or 1c? If "Yes," provide the information requested in lines 8b through 8f. ☐ Yes ☒ No
- b Describe any written or oral arrangements that you made or intend to make.
- c Identify with whom you have or will have such arrangements.
- d Explain how the terms are or will be negotiated at **arm's length**.
- e Explain how you determine you pay no more than fair market value or you are paid at least fair market value.
- f Attach copies of any signed leases, contracts, loans, or other agreements relating to such arrangements.

- 9a Do you or will you have any leases, contracts, loans, or other agreements with any organization in which any of your officers, directors, or trustees are also officers, directors, or trustees, or in which any individual officer, director, or trustee owns more than a 35% interest? If "Yes," provide the information requested in lines 9b through 9f. ☐ Yes ☒ No

Part V Compensation and Other Financial Arrangements With Your Officers, Directors, Trustees, Employees, and Independent Contractors (Continued)

- b** Describe any written or oral arrangements you made or intend to make.
- c** Identify with whom you have or will have such arrangements.
- d** Explain how the terms are or will be negotiated at arm's length.
- e** Explain how you determine or will determine you pay no more than fair market value or that you are paid at least fair market value.
- f** Attach a copy of any signed leases, contracts, loans, or other agreements relating to such arrangements.

Part VI Your Members and Other Individuals and Organizations That Receive Benefits From You

The following "Yes" or "No" questions relate to goods, services, and funds you provide to individuals and organizations as part of your activities. Your answers should pertain to *past, present, and planned* activities. (See instructions.)

- 1a** In carrying out your exempt purposes, do you provide goods, services, or funds to individuals? If "Yes," describe each program that provides goods, services, or funds to individuals. See attached. ☒ **Yes** ☐ **No**
- b** In carrying out your exempt purposes, do you provide goods, services, or funds to organizations? If "Yes," describe each program that provides goods, services, or funds to organizations. See attached. ☒ **Yes** ☐ **No**
- 2** Do any of your programs limit the provision of goods, services, or funds to a specific individual or group of specific individuals? For example, answer "Yes," if goods, services, or funds are provided only for a particular individual, your members, individuals who work for a particular employer, or graduates of a particular school. If "Yes," explain the limitation and how recipients are selected for each program. See attached. ☒ **Yes** ☐ **No**
- 3** Do any individuals who receive goods, services, or funds through your programs have a family or business relationship with any officer, director, trustee, or with any of your highest compensated employees or highest compensated independent contractors listed in Part V, lines 1a, 1b, and 1c? If "Yes," explain how these related individuals are eligible for goods, services, or funds. See attached. ☒ **Yes** ☐ **No**

Part VII Your History

The following "Yes" or "No" questions relate to your history. (See instructions.)

- 1** Are you a **successor** to another organization? Answer "Yes," if you have taken or will take over the activities of another organization; you took over 25% or more of the fair market value of the net assets of another organization; or you were established upon the conversion of an organization from for-profit to non-profit status. If "Yes," complete Schedule G. ☐ **Yes** ☒ **No**
- 2** Are you submitting this application more than 27 months after the end of the month in which you were legally formed? If "Yes," complete Schedule E. ☐ **Yes** ☒ **No**

Part VIII Your Specific Activities

The following "Yes" or "No" questions relate to specific activities that you may conduct. Check the appropriate box. Your answers should pertain to *past, present, and planned* activities. (See instructions.)

- 1** Do you support or oppose candidates in **political campaigns** in any way? If "Yes," explain. ☐ **Yes** ☒ **No**
- 2a** Do you attempt to **influence legislation**? If "Yes," explain how you attempt to influence legislation and complete line 2b. If "No," go to line 3a. ☐ **Yes** ☒ **No**
- b** Have you made or are you making an **election** to have your legislative activities measured by expenditures by filing Form 5768? If "Yes," attach a copy of the Form 5768 that was already filed or attach a completed Form 5768 that you are filing with this application. If "No," describe whether your attempts to influence legislation are a substantial part of your activities. Include the time and money spent on your attempts to influence legislation as compared to your total activities. ☐ **Yes** ☐ **No**
- 3a** Do you or will you operate bingo or **gaming** activities? If "Yes," describe who conducts them, and list all revenue received or expected to be received and expenses paid or expected to be paid in operating these activities. **Revenue and expenses** should be provided for the time periods specified in Part IX, Financial Data. ☐ **Yes** ☒ **No**
- b** Do you or will you enter into contracts or other agreements with individuals or organizations to conduct bingo or gaming for you? If "Yes," describe any written or oral arrangements that you made or intend to make, identify with whom you have or will have such arrangements, explain how the terms are or will be negotiated at arm's length, and explain how you determine or will determine you pay no more than fair market value or you will be paid at least fair market value. Attach copies or any written contracts or other agreements relating to such arrangements. ☐ **Yes** ☒ **No**
- c** List the states and local jurisdictions, including Indian Reservations, in which you conduct or will conduct gaming or bingo.

Part VIII Your Specific Activities (Continued)

4a Do you or will you undertake **fundraising**? If "Yes," check all the fundraising programs you do or will conduct. (See instructions.) ☒ **Yes** ☐ **No**

- | | |
|---|--|
| <input checked="" type="checkbox"/> mail solicitations | <input checked="" type="checkbox"/> phone solicitations |
| <input checked="" type="checkbox"/> email solicitations | <input type="checkbox"/> accept donations on your website |
| <input checked="" type="checkbox"/> personal solicitations | <input type="checkbox"/> receive donations from another organization's website |
| <input type="checkbox"/> vehicle, boat, plane, or similar donations | <input checked="" type="checkbox"/> government grant solicitations |
| <input checked="" type="checkbox"/> foundation grant solicitations | <input type="checkbox"/> Other |

Attach a description of each fundraising program. See attached.

b Do you or will you have written or oral contracts with any individuals or organizations to raise funds for you? If "Yes," describe these activities. Include all revenue and expenses from these activities and state who conducts them. Revenue and expenses should be provided for the time periods specified in Part IX, Financial Data. Also, attach a copy of any contracts or agreements. ☐ **Yes** ☒ **No**

c Do you or will you engage in fundraising activities for other organizations? If "Yes," describe these arrangements. Include a description of the organizations for which you raise funds and attach copies of all contracts or agreements. ☐ **Yes** ☒ **No**

d List all states and local jurisdictions in which you conduct fundraising. For each state or local jurisdiction listed, specify whether you fundraise for your own organization, you fundraise for another organization, or another organization fundraises for you. See attached.

e Do you or will you maintain separate accounts for any contributor under which the contributor has the right to advise on the use or distribution of funds? Answer "Yes" if the donor may provide advice on the types of investments, distributions from the types of investments, or the distribution from the donor's contribution account. If "Yes," describe this program, including the type of advice that may be provided and submit copies of any written materials provided to donors. ☐ **Yes** ☒ **No**

5 Are you **affiliated** with a governmental unit? If "Yes," explain. ☐ **Yes** ☒ **No**

6a Do you or will you engage in **economic development**? If "Yes," describe your program. ☐ **Yes** ☒ **No**

b Describe in full who benefits from your economic development activities and how the activities promote exempt purposes.

7a Do or will persons other than your employees or volunteers **develop** your facilities? If "Yes," describe each facility, the role of the developer, and any business or family relationship(s) between the developer and your officers, directors, or trustees. See attached. ☒ **Yes** ☐ **No**

b Do or will persons other than your employees or volunteers **manage** your activities or facilities? If "Yes," describe each activity and facility, the role of the manager, and any business or family relationship(s) between the manager and your officers, directors, or trustees. ☐ **Yes** ☒ **No**

c If there is a business or family relationship between any manager or developer and your officers, directors, or trustees, identify the individuals, explain the relationship, describe how contracts are negotiated at arm's length so that you pay no more than fair market value, and submit a copy of any contracts or other agreements.

8 Do you or will you enter into **joint ventures**, including partnerships or **limited liability companies** treated as partnerships, in which you share profits and losses with partners other than section 501(c)(3) organizations? If "Yes," describe the activities of these joint ventures in which you participate. ☐ **Yes** ☒ **No**

9a Are you applying for exemption as a childcare organization under section 501(k)? If "Yes," answer lines 9b through 9d. If "No," go to line 10. ☐ **Yes** ☒ **No**

b Do you provide child care so that parents or caretakers of children you care for can be **gainfully employed** (see instructions)? If "No," explain how you qualify as a childcare organization described in section 501(k). ☐ **Yes** ☐ **No**

c Of the children for whom you provide child care, are 85% or more of them cared for by you to enable their parents or caretakers to be gainfully employed (see instructions)? If "No," explain how you qualify as a childcare organization described in section 501(k). ☐ **Yes** ☐ **No**

d Are your services available to the general public? If "No," describe the specific group of people for whom your activities are available. Also, see the instructions and explain how you qualify as a childcare organization described in section 501(k). ☐ **Yes** ☐ **No**

10 Do you or will you publish, own, or have rights in music, literature, tapes, artworks, choreography, scientific discoveries, or other **intellectual property**? If "Yes," explain. Describe who owns or will own any copyrights, patents, or trademarks, whether fees are or will be charged, how the fees are determined, and how any items are or will be produced, distributed, and marketed. ☐ **Yes** ☒ **No**

Part VIII Your Specific Activities (Continued)

- 11** Do you or will you accept contributions of: real property; conservation easements; closely held securities; intellectual property such as patents, trademarks, and copyrights; works of music or art; licenses; royalties; automobiles, boats, planes, or other vehicles; or collectibles of any type? If "Yes," describe each type of contribution, any conditions imposed by the donor on the contribution, and any agreements with the donor regarding the contribution. See attached. ☒ **Yes** ☐ **No**
-
- 12a** Do you or will you operate in a **foreign country** or **countries**? If "Yes," answer lines 12b through 12d. If "No," go to line 13a. ☐ **Yes** ☒ **No**
- b** Name the foreign countries and regions within the countries in which you operate.
- c** Describe your operations in each country and region in which you operate.
- d** Describe how your operations in each country and region further your exempt purposes.
-
- 13a** Do you or will you make grants, loans, or other distributions to organization(s)? If "Yes," answer lines 13b through 13g. If "No," go to line 14a. See attached. ☒ **Yes** ☐ **No**
- b** Describe how your grants, loans, or other distributions to organizations further your exempt purposes.
- c** Do you have written contracts with each of these organizations? If "Yes," attach a copy of each contract. ☐ **Yes** ☒ **No**
- d** Identify each recipient organization and any **relationship** between you and the recipient organization.
- e** Describe the records you keep with respect to the grants, loans, or other distributions you make.
- f** Describe your selection process, including whether you do any of the following:
- (i)** Do you require an application form? If "Yes," attach a copy of the form. ☐ **Yes** ☒ **No**
- (ii)** Do you require a grant proposal? If "Yes," describe whether the grant proposal specifies your responsibilities and those of the grantee, obligates the grantee to use the grant funds only for the purposes for which the grant was made, provides for periodic written reports concerning the use of grant funds, requires a final written report and an accounting of how grant funds were used, and acknowledges your authority to withhold and/or recover grant funds in case such funds are, or appear to be, misused. ☐ **Yes** ☒ **No**
- g** Describe your procedures for oversight of distributions that assure you the resources are used to further your exempt purposes, including whether you require periodic and final reports on the use of resources.
-
- 14a** Do you or will you make grants, loans, or other distributions to foreign organizations? If "Yes," answer lines 14b through 14f. If "No," go to line 15. ☐ **Yes** ☒ **No**
- b** Provide the name of each foreign organization, the country and regions within a country in which each foreign organization operates, and describe any relationship you have with each foreign organization.
- c** Does any foreign organization listed in line 14b accept contributions earmarked for a specific country or specific organization? If "Yes," list all earmarked organizations or countries. ☐ **Yes** ☐ **No**
- d** Do your contributors know that you have ultimate authority to use contributions made to you at your discretion for purposes consistent with your exempt purposes? If "Yes," describe how you relay this information to contributors. ☐ **Yes** ☐ **No**
- e** Do you or will you make pre-grant inquiries about the recipient organization? If "Yes," describe these inquiries, including whether you inquire about the recipient's financial status, its tax-exempt status under the Internal Revenue Code, its ability to accomplish the purpose for which the resources are provided, and other relevant information. ☐ **Yes** ☐ **No**
- f** Do you or will you use any additional procedures to ensure that your distributions to foreign organizations are used in furtherance of your exempt purposes? If "Yes," describe these procedures, including site visits by your employees or compliance checks by impartial experts, to verify that grant funds are being used appropriately. ☐ **Yes** ☐ **No**

Part VIII Your Specific Activities (Continued)

- | | | |
|-----------|--|---|
| 15 | Do you have a close connection with any organizations? If "Yes," explain. | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |
| 16 | Are you applying for exemption as a cooperative hospital service organization under section 501(e)? If "Yes," explain. | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |
| 17 | Are you applying for exemption as a cooperative service organization of operating educational organizations under section 501(f)? If "Yes," explain. | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |
| 18 | Are you applying for exemption as a charitable risk pool under section 501(n)? If "Yes," explain. | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |
| 19 | Do you or will you operate a school ? If "Yes," complete Schedule B. Answer "Yes," whether you operate a school as your main function or as a secondary activity. | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No |
| 20 | Is your main function to provide hospital or medical care ? If "Yes," complete Schedule C. | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |
| 21 | Do you or will you provide low-income housing or housing for the elderly or handicapped ? If "Yes," complete Schedule F. | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |
| 22 | Do you or will you provide scholarships, fellowships, educational loans, or other educational grants to individuals, including grants for travel, study, or other similar purposes? If "Yes," complete Schedule H. | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |

Note: Private foundations may use Schedule H to request advance approval of individual grant procedures.

Part IX Financial Data

For purposes of this schedule, years in existence refer to completed tax years. If in existence 4 or more years, complete the schedule for the most recent 4 tax years. If in existence more than 1 year but less than 4 years, complete the statements for each year in existence and provide projections of your likely revenues and expenses based on a reasonable and good faith estimate of your future finances for a total of 3 years of financial information. If in existence less than 1 year, provide projections of your likely revenues and expenses for the current year and the 2 following years, based on a reasonable and good faith estimate of your future finances for a total of 3 years of financial information. (See instructions.)

A. Statement of Revenues and Expenses

	Type of revenue or expense	Current tax year	3 prior tax years or 2 succeeding tax years				(e) Provide Total for (a) through (d)
		(a) From 07/01/10 To 06/30/11	(b) From 07/01/11 To 06/30/12	(c) From 07/01/12 To 06/30/13	(d) From	To	
Revenues	1 Gifts, grants, and contributions received (do not include unusual grants)	1,500,000	500,000	800,000			2,800,000
	2 Membership fees received						
	3 Gross investment income						
	4 Net unrelated business income						
	5 Taxes levied for your benefit						
	6 Value of services or facilities furnished by a governmental unit without charge (not including the value of services generally furnished to the public without charge)						
	7 Any revenue not otherwise listed above or in lines 9-12 below (attach an itemized list)						
	8 Total of lines 1 through 7	1,500,000	500,000	800,000			2,800,000
Expenses	9 Gross receipts from admissions, merchandise sold or services performed, or furnishing of facilities in any activity that is related to your exempt purposes (attach itemized list)	30,000	35,000	40,000			105,000
	10 Total of lines 8 and 9	1,530,000	535,000	840,000			2,905,000
	11 Net gain or loss on sale of capital assets (attach schedule and see instructions)						
	12 Unusual grants						
	13 Total Revenue Add lines 10 through 12	130,000	160,000	185,000			475,000
	14 Fundraising expenses	10,000	10,000	10,000			
	15 Contributions, gifts, grants, and similar amounts paid out (attach an itemized list)						
	16 Disbursements to or for the benefit of members (attach an itemized list)						
	17 Compensation of officers, directors, and trustees						
	18 Other salaries and wages	50,000	1,200,000	1,250,000			
	19 Interest expense						
	20 Occupancy (rent, utilities, etc.)						
	21 Depreciation and depletion						
	22 Professional fees	25,000	15,000	12,000			
	23 Any expense not otherwise classified, such as program services (attach itemized list)						
	24 Total Expenses Add lines 14 through 23	85,000	1,225,000	1,272,000			

Part IX Financial Data (Continued)**B. Balance Sheet (for your most recently completed tax year)**Year End: **n/a**

(Whole dollars)

Assets		
1	Cash	1
2	Accounts receivable, net	2
3	Inventories	3
4	Bonds and notes receivable (attach an itemized list)	4
5	Corporate stocks (attach an itemized list)	5
6	Loans receivable (attach an itemized list)	6
7	Other investments (attach an itemized list)	7
8	Depreciable and depletable assets (attach an itemized list)	8
9	Land	9
10	Other assets (attach an itemized list)	10
11	Total Assets (add lines 1 through 10)	11
Liabilities		
12	Accounts payable	12
13	Contributions, gifts, grants, etc. payable	13
14	Mortgages and notes payable (attach an itemized list)	14
15	Other liabilities (attach an itemized list)	15
16	Total Liabilities (add lines 12 through 15)	16
Fund Balances or Net Assets		
17	Total fund balances or net assets	17
18	Total Liabilities and Fund Balances or Net Assets (add lines 16 and 17)	18
19	Have there been any substantial changes in your assets or liabilities since the end of the period shown above? If "Yes," explain. <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	

Part X Public Charity Status

Part X is designed to classify you as an organization that is either a **private foundation** or a **public charity**. Public charity status is a more favorable tax status than private foundation status. If you are a private foundation, Part X is designed to further determine whether you are a **private operating foundation**. (See instructions.)

1a Are you a private foundation? If "Yes," go to line 1b. If "No," go to line 5 and proceed as instructed. ☐ Yes ☒ No
If you are unsure, see the instructions.

b As a private foundation, section 508(e) requires special provisions in your organizing document in addition to those that apply to all organizations described in section 501(c)(3). Check the box to confirm that your organizing document meets this requirement, whether by express provision or by reliance on operation of state law. Attach a statement that describes specifically where your organizing document meets this requirement, such as a reference to a particular article or section in your organizing document or by operation of state law. See the instructions, including Appendix B, for information about the special provisions that need to be contained in your organizing document. Go to line 2. ☐

2 Are you a private operating foundation? To be a private operating foundation you must engage directly in the active conduct of charitable, religious, educational, and similar activities, as opposed to indirectly carrying out these activities by providing grants to individuals or other organizations. If "Yes," go to line 3. If "No," go to the signature section of Part XI. ☐ Yes ☐ No

3 Have you existed for one or more years? If "Yes," attach financial information showing that you are a private operating foundation; go to the signature section of Part XI. If "No," continue to line 4. ☐ Yes ☐ No

4 Have you attached either (1) an affidavit or opinion of counsel, (including a written affidavit or opinion from a certified public accountant or accounting firm with expertise regarding this tax law matter), that sets forth facts concerning your operations and support to demonstrate that you are likely to satisfy the requirements to be classified as a private operating foundation; or (2) a statement describing your proposed operations as a private operating foundation? ☐ Yes ☐ No

5 If you answered "No" to line 1a, indicate the type of public charity status you are requesting by checking one of the choices below. You may check only one box.

The organization is not a private foundation because it is:

a 509(a)(1) and 170(b)(1)(A)(i)—a church or a convention or association of churches. Complete and attach Schedule A. ☐

b 509(a)(1) and 170(b)(1)(A)(ii)—a **school**. Complete and attach Schedule B. ☒

c 509(a)(1) and 170(b)(1)(A)(iii)—a **hospital**, a cooperative hospital service organization, or a medical research organization operated in conjunction with a hospital. Complete and attach Schedule C. ☐

d 509(a)(3)—an organization supporting either one or more organizations described in line 5a through c, f, g, or h or a publicly supported section 501(c)(4), (5), or (6) organization. Complete and attach Schedule D. ☐

Part X Public Charity Status (Continued)

- e** 509(a)(4)—an organization organized and operated exclusively for testing for public safety. ☐
- f** 509(a)(1) and 170(b)(1)(A)(iv)—an organization operated for the benefit of a college or university that is owned or operated by a governmental unit. ☐
- g** 509(a)(1) and 170(b)(1)(A)(vi)—an organization that receives a substantial part of its financial support in the form of contributions from publicly supported organizations, from a governmental unit, or from the general public. ☐
- h** 509(a)(2)—an organization that normally receives not more than one-third of its financial support from gross **investment income** and receives more than one-third of its financial support from contributions, membership fees, and gross receipts from activities related to its exempt functions (subject to certain exceptions). ☐
- i** A publicly supported organization, but unsure if it is described in 5g or 5h. The organization would like the IRS to decide the correct status. ☐

6 If you checked box g, h, or i in question 5 above, you must request either an **advance** or a **definitive ruling** by selecting one of the boxes below. Refer to the instructions to determine which type of ruling you are eligible to receive.

- a Request for Advance Ruling:** By checking this box and signing the consent, pursuant to section 6501(c)(4) of the Code you request an advance ruling and agree to extend the statute of limitations on the assessment of excise tax under section 4940 of the Code. The tax will apply only if you do not establish public support status at the end of the 5-year advance ruling period. The assessment period will be extended for the 5 advance ruling years to 8 years, 4 months, and 15 days beyond the end of the first year. You have the right to refuse or limit the extension to a mutually agreed-upon period of time or issue(s). Publication 1035, *Extending the Tax Assessment Period*, provides a more detailed explanation of your rights and the consequences of the choices you make. You may obtain Publication 1035 free of charge from the IRS web site at www.irs.gov or by calling toll-free 1-800-829-3676. Signing this consent will not deprive you of any appeal rights to which you would otherwise be entitled. If you decide not to extend the statute of limitations, you are not eligible for an advance ruling. ☐

Consent Fixing Period of Limitations Upon Assessment of Tax Under Section 4940 of the Internal Revenue Code

For Organization

(Signature of Officer, Director, Trustee, or other
authorized official)

(Type or print name of signer)

(Date)

(Type or print title or authority of signer)

For IRS Use Only

IRS Director, Exempt Organizations

(Date)

- b Request for Definitive Ruling:** Check this box if you have completed one tax year of at least 8 full months and you are requesting a definitive ruling. To confirm your public support status, answer line 6b(i) if you checked box g in line 5 above. Answer line 6b(ii) if you checked box h in line 5 above. If you checked box i in line 5 above, answer both lines 6b(i) and (ii). ☐

(i) (a) Enter 2% of line 8, column (e) on Part IX-A. Statement of Revenues and Expenses. _____

(b) Attach a list showing the name and amount contributed by each person, company, or organization whose gifts totaled more than the 2% amount. If the answer is "None," check this box. ☐

(ii) (a) For each year amounts are included on lines 1, 2, and 9 of Part IX-A. Statement of Revenues and Expenses, attach a list showing the name of and amount received from each **disqualified person**. If the answer is "None," check this box. ☐

(b) For each year amounts are included on line 9 of Part IX-A. Statement of Revenues and Expenses, attach a list showing the name of and amount received from each payer, other than a disqualified person, whose payments were more than the larger of (1) 1% of line 10, Part IX-A. Statement of Revenues and Expenses, or (2) \$5,000. If the answer is "None," check this box. ☐

- 7** Did you receive any unusual grants during any of the years shown on Part IX-A. Statement of Revenues and Expenses? If "Yes," attach a list including the name of the contributor, the date and amount of the grant, a brief description of the grant, and explain why it is unusual. ☐ Yes ☒ No

Part XI User Fee Information

You must include a user fee payment with this application. It will not be processed without your paid user fee. If your average annual gross receipts have exceeded or will exceed \$10,000 annually over a 4-year period, you must submit payment of \$750. If your gross receipts have not exceeded or will not exceed \$10,000 annually over a 4-year period, the required user fee payment is \$300. See instructions for Part XI, for a definition of **gross receipts** over a 4-year period. Your check or money order must be made payable to the United States Treasury. *User fees are subject to change. Check our website at www.irs.gov and type "User Fee" in the keyword box, or call Customer Account Services at 1-877-829-5500 for current information.*

1 Have your annual gross receipts averaged or are they expected to average not more than \$10,000? ☐ Yes ☒ No

If "Yes," check the box on line 2 and enclose a user fee payment of \$300 (Subject to change—see above).

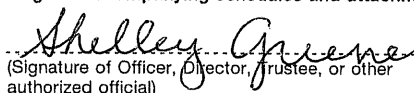
If "No," check the box on line 3 and enclose a user fee payment of \$750 (Subject to change—see above).

2 Check the box if you have enclosed the reduced user fee payment of \$300 (Subject to change). ☐

3 Check the box if you have enclosed the user fee payment of \$750 (Subject to change). ☒

I declare under the penalties of perjury that I am authorized to sign this application on behalf of the above organization and that I have examined this application, including the accompanying schedules and attachments, and to the best of my knowledge it is true, correct, and complete.

Please
Sign
Here


(Signature of Officer, Director, trustee, or other
authorized official)

Shelley Greene

(Type or print name of signer)

(Date)

8/24/10

President

(Type or print title or authority of signer)

Reminder: Send the completed Form 1023 Checklist with your filled-in-application.

Form **1023** (Rev. 6-2006)

Corporations Section
P.O.Box 13697
Austin, Texas 78711-3697



Hope Andrade
Secretary of State
EXHIBIT A

Office of the Secretary of State

**CERTIFICATE OF FILING
OF**

COLLINS LAKE AUTISM CENTER
File Number: 801289231

The undersigned, as Secretary of State of Texas, hereby certifies that a Certificate of Formation for the above named Domestic Nonprofit Corporation has been received in this office and has been found to conform to the applicable provisions of law.

ACCORDINGLY, the undersigned, as Secretary of State, and by virtue of the authority vested in the secretary by law, hereby issues this certificate evidencing filing effective on the date shown below.

The issuance of this certificate does not authorize the use of a name in this state in violation of the rights of another under the federal Trademark Act of 1946, the Texas trademark law, the Assumed Business or Professional Name Act, or the common law.

Dated: 07/01/2010

Effective: 07/01/2010



A handwritten signature in black ink, appearing to read "Hope Andrade".

Hope Andrade
Secretary of State

Phone: (512) 463-5555
Prepared by: Jean Marchione

Come visit us on the internet at <http://www.sos.state.tx.us/>
Fax: (512) 463-5709
TID: 10306

Dial: 7-1-1 for Relay Services
Document: 314087850002

CERTIFICATE OF FORMATION
OF
COLLINS LAKE AUTISM CENTER

FILED
In the Office of the
Secretary of State of Texas
JUL 01 2010
Corporations Section

The undersigned natural person of the age of eighteen (18) years or more, acting as an organizer of a nonprofit corporation under the Texas Business Organizations Code, does hereby adopt the following certificate of formation for such corporation:

ARTICLE ONE

The name of the corporation is COLLINS LAKE AUTISM CENTER.

ARTICLE TWO

The corporation is a nonprofit corporation.

ARTICLE THREE

The period of its duration is perpetual.

ARTICLE FOUR

The corporation is organized and shall be operated exclusively for religious, charitable, scientific, educational and literary purposes within the meaning of section 501(c)(3) of the Internal Revenue Code of 1986 (the "Code") or corresponding provision hereafter in effect.

The corporation shall be operated exclusively for such purposes, and no part of its net earnings shall inure to the benefit of any private shareholder or individual, no substantial part of its activities shall be carrying on propaganda, or otherwise attempting to influence legislation, and it shall not participate in or intervene in (including the publishing or distributing of statements) any political campaign on behalf of or in opposition to any candidate for public office. The assets and properties of the corporation are hereby pledged for use in performing its exempt functions.

ARTICLE FIVE

The street address of the initial registered office of the corporation is 10243 Pineland Drive, Houston, Texas 77024-6937 and the name of its initial registered agent at such address is Stephen Smaby.

ARTICLE SIX

The direction and management of the affairs of the corporation and the control and disposition of its properties and funds shall be vested in a board of directors composed of such number of persons (not less than three) as may be fixed by the bylaws. Until changed in the manner set forth in the bylaws, the number of directors shall be three (3). The directors shall

continue to serve until their successors are selected in the manner provided in the bylaws of the corporation. The names and addresses of the persons who shall serve as the initial board of directors of the corporation until their successors are duly elected and qualified are as follows:

<u>Name</u>	<u>Address</u>
Stephen Smaby	10243 Pineland Drive Houston, Texas 77024-6937
Mahmood Esfahani	10243 Pineland Drive Houston, Texas 77024-6937
Kenneth Rice	10243 Pineland Drive Houston, Texas 77024-6937

ARTICLE SEVEN

The corporation shall have no members.

ARTICLE EIGHT

The initial bylaws of the corporation shall be adopted by its board of directors, and the power to alter, amend, or repeal the bylaws or adopt new bylaws shall be vested in the board of directors.

ARTICLE NINE

The directors shall not engage, participate, or intervene in any activity or transaction which would result in the loss by the corporation of its status as an exempt organization under section 501(c)(3) of the Code, or corresponding provision hereafter in effect; and the use, directly or indirectly, of any part of the corporation's assets in any such activity or transaction is hereby expressly prohibited. Moreover, if the corporation is classified as a "private foundation" within the meaning of section 509(a)(1) of the Code, the corporation shall:

(1) make distributions at such time and in such manner as not to subject the corporation to tax under section 4942 of the Code;

(2) not engage in any act of self-dealing which would be subject to tax under section 4941 of the Code;

(3) not retain any excess business holdings which would subject it to tax under section 4943 of the Code;

(4) not make any investments which would subject it to tax under section 4944 of the Code; and

(5) not make any taxable expenditures which would subject it to tax under section 4945 of the Code.

ARTICLE TEN

A director of the corporation shall not be liable to the corporation for monetary damages for an act or omission in the director's capacity as a director, except for liability for (i) any breach of the director's duty of loyalty to the corporation, (ii) acts or omissions not in good faith or which involve intentional misconduct or a knowing violation of law, (iii) any transaction from which the director received an improper benefit, whether or not the benefit resulted from an action taken within the scope of the director's office, or (iv) acts or omissions for which the liability of a director is expressly provided by statute. The foregoing limitation of liability shall not be deemed exclusive of any other rights, limitations of liability or indemnity to which a director may be entitled under any other provision of the Certificate of Formation or Bylaws of the corporation, contract or agreement, vote of directors, principle of law or otherwise. In addition to the circumstances in which a director shall not be liable as set forth in the preceding sentences, a director shall not be liable to the fullest extent permitted by any provision of the statutes of Texas hereafter enacted that further limits the liability of a director. This provision shall in no way limit or relieve a director of any liability for federal excise taxes under Chapter 42 of the Code.

ARTICLE ELEVEN

The corporation shall indemnify and hold harmless any present or former director or officer of the corporation against any judgments, penalties (including excise and similar taxes), fines, settlements and reasonable expenses, including attorneys' fees, imposed upon or reasonably incurred by such officer or director in connection with any claim or lawsuit imposed by reason of said officer or director having been an officer or director to the full extent permitted by Chapter 8 of the Texas Business Organizations Code, or the corresponding provision or provisions of any successor statute. The corporation shall advance and pay the reasonable expenses (including attorneys' fees) incurred by any director or officer of the corporation in defending any civil, criminal, administrative or investigative action, suit or proceeding in advance of the final disposition of such action, suit or proceeding; provided, however, that the payment of expenses incurred by a director or officer in advance of the final disposition of the action, suit or proceeding shall be made only upon receipt of (i) a written affirmation by the director or officer of the director or officer's good faith belief that he or she has met the standard for indemnification under Chapter 8 of the Texas Business Organizations Code or the corresponding provision or provisions of any successor statute; and (ii) a written undertaking by or on behalf of the director or officer to repay all amounts advanced if it should be ultimately determined that such person is

not entitled to be indemnified under this Article or otherwise. The corporation may indemnify, hold harmless and advance expenses to any present or former employee or agent of the corporation, or any other person serving at the request of the corporation, to the same extent that it is required to indemnify, hold harmless and advance expenses to its officers and directors under this Article. The provisions of this Article shall be deemed cumulative of and in addition to any other limitation of liability or right of indemnity to which the corporation's directors, officers, agents or employees may be entitled under any statute, bylaw, agreement, vote of its directors, principle of law or otherwise.

ARTICLE TWELVE


In the event of the dissolution of the corporation, all funds or property or rights thereto of the corporation shall not be transferred to private ownership, but shall be distributed to one or more organizations described in sections 501(c)(3) and 509(a)(1), (a)(2) or (a)(3) of the Code, or corresponding provisions hereafter in effect, as selected by the directors of the corporation.

ARTICLE THIRTEEN

The name and street address of the organizer are:

<u>Name</u>	<u>Address</u>
Stephen Smaby	10243 Pineland Drive Houston, Texas 77024-6937

IN WITNESS WHEREOF, I have hereunto set my hand this 29th day of June, 2010.



Stephen Smaby, Organizer

EXHIBIT B

BYLAWS

OF

COLLINS LAKE AUTISM CENTER

ARTICLE ONE

NAME, PURPOSES, POWERS AND OFFICES

Section 1.1. Name. The name of this corporation is COLLINS LAKE AUTISM CENTER.

Section 1.2. Purposes. The Corporation is organized and shall be operated exclusively for religious, charitable, scientific, educational, and literary purposes within the meaning of Section 501(c)(3) of the Internal Revenue Code of 1986, as amended, or the corresponding provision hereafter in effect (the "Code") as more specifically set forth in Article Four of the Certificate of Formation.

Section 1.3. Powers. The corporation is a nonprofit corporation and shall have all the powers, duties, authorizations and responsibilities relating to nonprofit corporations as provided in the Texas Business Organizations Code; provided, however, the corporation shall neither have nor exercise any power, nor engage directly or indirectly in any activity, that would invalidate its status as a corporation that is exempt from federal income tax as an organization described in Section 501(c)(3) of the Code.

Section 1.4. Offices. The corporation may have, in addition to its registered office, an office in such place or places as the Board of Directors may from time to time determine.

ARTICLE TWO

BOARD OF DIRECTORS

Section 2.1. General Powers. The activities, property and affairs of the corporation shall be managed by its Board of Directors, which may exercise all such powers of the corporation and do all such lawful acts and things as are permitted by statute, by the Certificate of Formation or by these Bylaws.

Section 2.2. Number, Term and Qualifications. The Board of Directors of the corporation shall consist of not less than three (3) persons. Until changed by amendment to these bylaws or by the adoption of a resolution of the Board of Directors at a meeting of the Board of Directors held in accordance with these bylaws (or by execution of written consent in lieu of such a meeting), the number of directors shall be three (3). Directors shall be appointed or removed (with or without cause) by Stephen Smaby during his lifetime and then by a majority vote of the directors then serving in office. Each director shall serve until his or her death, disability, resignation, or removal (with or without cause). Notwithstanding anything herein to the contrary, Stephen Smaby shall serve as a director for life, subject only to his earlier resignation, death or a permanent disability.

Section 2.3. Annual Meetings. An annual meeting of the Board of Directors shall be held each year at such time and place as the Board of Directors shall select, and it shall be the duty of the secretary of the corporation to give ten days' notice of such meeting to each director

by mail, electronic mail, facsimile or telephone to each director not personally notified. At such annual meeting, the directors shall elect officers and transact any and all other business as may properly come before the meeting.

Section 2.4. Regular Meetings. Regular meetings of the Board of Directors shall be held at such times and places as may be fixed from time to time by resolution adopted by the Board of Directors and communicated by notice to all directors. Except as otherwise provided by statute, by the Certificate of Formation or by these Bylaws, any and all business may be transacted at any regular meeting.

Section 2.5. Special Meetings. Special meetings of the Board of Directors may be called by the President upon not less than five (5) nor more than twenty (20) days' prior notice to each director. Special meetings shall be called by the President or Secretary in like manner and on like notice on the written request of two (2) or more directors. Except as otherwise provided by statute, by the Certificate of Formation or by these Bylaws, neither the business to be transacted at, nor the purpose of, any regular or special meeting of the Board of Directors need be specified in the notice or waiver of notice of such meeting.

Section 2.6. Quorum and Manner of Acting. At all meetings of the Board of Directors the presence in person of a majority of the number of directors then in office which majority must include Stephen Smaby during his lifetime shall be necessary and sufficient to constitute a quorum for the transaction of business, except as otherwise provided by statute, by the Certificate of Formation or by these Bylaws. The act of a majority of the directors present in person or by proxy which majority must include Stephen Smaby during his lifetime at a meeting at which a quorum is present shall be the act of the Board of Directors unless the act of a greater number is required by statute, by the Certificate of Formation or by these Bylaws, in which case the act of such greater number shall be requisite to constitute the act of the Board.

A director may vote in person or by written proxy. Directors present by proxy at any meeting of the Board may not be counted towards a quorum. No proxy shall be valid after three (3) months from the date of its execution. Each proxy shall be revocable unless expressly provided therein to be irrevocable, and unless otherwise made irrevocable by law.

If a quorum shall not be present at any meeting of the directors, the directors present thereat may adjourn the meeting from time to time, without notice other than announcement at the meeting, until a quorum shall be present. At any such adjourned meeting at which a quorum shall later be present, any business may be transacted which might have been transacted at the meeting as originally convened.

Section 2.7. Advisory Directors. Advisory directors not having and exercising the authority, responsibility, or duties of a director in the management of the corporation may be designated by a resolution adopted by the directors. Advisory directors shall not be entitled to vote on any action brought before the Board.

Section 2.8. Compensation. As authorized by a resolution adopted by the directors, directors may receive reasonable compensation for their services as directors or as members of a standing or special committee of the Board and may be reimbursed for expenses incurred on behalf of the corporation or in attending meetings of the Board of Directors.

Section 2.9. Telephone Meetings. Subject to the provisions of applicable law and these Bylaws regarding notice of meetings, members of the Board of Directors or members of

any committee designated by such Board may, unless otherwise restricted by statute, by the Certificate of Formation or by these Bylaws, participate in and hold a meeting of such Board of Directors or committee by using conference telephone or similar communications equipment, or another suitable electronic communications system, by means of which all persons participating in the meeting can communicate with each other, and participation in a meeting pursuant to this Section 2.9 shall constitute presence in person at such meeting, except when a person participates in the meeting for the express purpose of objecting to the transaction of any business on the ground that the meeting was not lawfully called or convened.

ARTICLE THREE **COMMITTEES**

Section 3.1. General. The Board of Directors, by resolution adopted by a majority of the directors in office, may designate one or more committees which to the extent provided in said resolution, shall have and exercise the authority of the Board of Directors in the management of the corporation. Each such committee shall consist of two (2) or more persons, a majority of whom are directors. The designation of such committees and the delegation thereto of authority shall not operate to relieve the Board of Directors, or any individual director, of any responsibility imposed on the Board or such director by law.

Section 3.2. Advisory Boards or Committees. Advisory boards or committees not having and exercising the authority, responsibility or duties of the Board of Directors in the management of the corporation may be designated by a resolution adopted by the directors. Except as otherwise provided in such resolution, members of each such advisory board or committee need not be directors of the corporation. The President shall appoint the members of such advisory boards or committees. Any member thereof may be removed by the President whenever in the President's judgment the best interests of the corporation shall be served by such removal.

Section 3.3. Term of Office. Each member of a committee or advisory board created pursuant to this Article Three shall continue as such until the next annual meeting of the directors of the corporation and until such member's successor is appointed, unless the committee or the advisory board is sooner terminated, or unless such member is removed from such committee or advisory board or committee or shall cease to qualify as a member thereof.

Section 3.4. Chair. Unless otherwise designated by these Bylaws, one or more members of each committee or advisory board created pursuant to this Article Three shall be appointed chair, or co-chair, by the person or persons authorized to appoint the members thereof.

Section 3.5. Vacancies. Vacancies in the membership of any committee or advisory board created pursuant to this Article Three may be filled by appointments made in the same manner as provided in the case of the original appointments.

Section 3.6. Quorum; Manner of Acting. Unless otherwise provided in the resolution of the Board of Directors designating a committee or advisory board created pursuant to this Article Three, a majority of the whole committee or advisory board shall constitute a quorum, and the act of the majority of the members present at a meeting at which a quorum is present shall be the act of the committee or advisory board.

Section 3.7. Rules. Each committee or advisory board created pursuant to this Article Three may adopt rules for its own government not inconsistent with these Bylaws or with rules adopted by the Board of Directors.

ARTICLE FOUR **NOTICES**

Section 4.1. Manner of Giving Notice. Whenever, under the provisions of any statute, the Certificate of Formation or these Bylaws, notice is required to be given to any director or committee member of the corporation, and no provision is made as to how such notice shall be given, it shall not be construed to require personal notice, but any such notice may be given in writing by hand delivery, by facsimile transmission, by electronic mail, by other electronic communication if permitted by the Texas Business Organizations Code, or by United States mail, postage prepaid, addressed to the director or committee member at such person's address as it appears on the records of the corporation. Any notice required or permitted to be given by United States mail shall be deemed to be delivered at the time when the same shall be thus deposited in the United States mail, as aforesaid. Any notice required or permitted to be given by facsimile or by electronic mail shall be deemed to be given upon successful transmission of such facsimile or of such electronic mail.

Section 4.2. Waiver of Notice. Whenever any notice is required to be given to any director or committee member of the corporation under the provisions of any statute, the Certificate of Formation or these Bylaws, a waiver thereof in writing signed by the person or persons entitled to such notice, whether signed before or after the time stated therein, shall be deemed equivalent to the giving of such notice.

ARTICLE FIVE **OFFICERS, EMPLOYEES AND AGENTS: POWERS AND DUTIES**

Section 5.1. Elected Officers. The elected officers of the corporation shall include a President, a Secretary, and a Treasurer, and may include one or more Vice Presidents, as may be determined from time to time by the Board (and in the case of any such Vice President, with such descriptive title, if any, as the Board shall deem appropriate).

Section 5.2. Election. All elected officers shall be elected by the Board of Directors at each annual meeting thereof.

Section 5.3. Appointive Officers. The Board of Directors may also appoint one or more Assistant Secretaries and Assistant Treasurers and such other officers and assistant officers and agents as it shall from time to time deem necessary, who shall exercise such powers and perform such duties as shall be set forth in these Bylaws or determined-from-time to time by the Board.

Section 5.4. Two or More Offices. Any two (2) or more offices may be held by the same person, except that the President and Secretary shall not be the same person.

Section 5.5. President. The President shall be the chief executive officer of the corporation and, subject to the provisions of these Bylaws, shall have general supervision of the activities and affairs of the corporation and shall have general and active control thereof. The President shall preside when present at meetings of the Board of Directors and shall serve as an ex-officio member of each committee (if any) having the authority of the Board of Directors in

the management of the corporation. Subject to the direction of the Board of Directors, the President shall have general authority to execute bonds, deeds and contracts in the name of the corporation and to affix the corporate seal thereto; to cause the employment or appointment of such employees and agents of the corporation as the proper conduct of operations may require and to fix their compensation; to remove or suspend any employee or agent; and in general to exercise all the powers usually appertaining to the office of president of a corporation, except as otherwise provided by statute, the Certificate of Formation or these Bylaws. In the absence or disability of the President, the duties of such office shall be performed and the powers may be exercised by the Vice Presidents, if any, in the order of their seniority, unless otherwise determined by the President or the Board of Directors.

Section 5.6. Vice Presidents. Each Vice President, if any, shall generally assist the President and shall have such powers and perform such duties and services as shall from time to time be prescribed or delegated to such office by the President or the Board of Directors.

Section 5.7. Secretary. The Secretary shall see that notice is given of all annual and special meetings of the Board of Directors and shall keep and attest true records of all proceedings at all meetings of the Board. The Secretary shall have charge of the corporate seal and shall have authority to attest any and all instruments of writing to which the same may be affixed. The Secretary shall keep and account for all books, documents, papers and records of the corporation, except those for which some other officer or agent is properly accountable. The Secretary shall generally perform all duties usually appertaining to the office of secretary of a corporation. In the absence or disability of the Secretary, the duties of such office shall be performed and the powers may be exercised by the Assistant Secretaries, if any, in the order of their seniority, unless otherwise determined by the Secretary, the President or the Board of Directors.

Section 5.8. Assistant Secretaries. Each Assistant Secretary, if any, shall generally assist the Secretary and shall have such powers and perform such duties and services as shall from time to time be prescribed or delegated to such office by the Secretary, the President or the Board of Directors.

Section 5.9. Treasurer. The Treasurer shall be the chief financial officer of the corporation and shall have active control of and shall be responsible for all matters pertaining to the accounts and finances of the corporation. The Treasurer shall supervise the preparation of all operating and financial statements of the corporation. The Treasurer shall have the care and custody of all monies, funds and securities of the corporation; shall deposit or cause to be deposited all such funds in and with such depositories as the Board of Directors shall from time to time direct or as shall be selected in accordance with procedures established by the Board; and shall cause to be kept full and accurate accounts of all receipts, disbursements and contributions of the corporation. The Treasurer shall generally perform all duties usually appertaining to the office of treasurer of a corporation. In the absence or disability of the Treasurer, the duties of such office shall be performed and the powers may be exercised by the Assistant Treasurers, if any, in the order of their seniority, unless otherwise determined by the Treasurer, the President or the Board of Directors.

Section 5.10. Assistant Treasurers. Each Assistant Treasurer, if any, shall generally assist the Treasurer and shall have such powers and perform such duties and services as shall from time to time be prescribed or delegated to such office by the Treasurer, the President or the Board of Directors.

Section 5.11. Additional Powers and Duties. In addition to the foregoing specially enumerated duties, services and powers, the several elected and appointed officers of the corporation shall perform such other duties and services and exercise such further powers as may be provided by statute, the Certificate of Formation or these Bylaws, or as the Board of Directors may from time to time determine or as may be assigned by any competent superior officer.

ARTICLE SIX

CONTRACTS, CHECKS, DEPOSITS AND FUNDS

Section 6.1. Contracts. The Board of Directors may authorize any officer or officers, or agent or agents, of the corporation, in addition to the officers so authorized by these Bylaws, to enter into any contract or execute and deliver any instrument in the name of and on behalf of the corporation, and such authority may be general or confined to specific instances.

Section 6.2. Checks, Drafts or Orders for Payment. All checks, drafts or orders for the payment of money, notes or other evidences of indebtedness issued in the name of the corporation shall be signed by such officer or officers, or agent or agents, of the corporation and in such manner as shall from time to time be determined by resolution of the Board of Directors. In the absence of such determination, such instruments shall be signed by the President and the Treasurer of the corporation.

Section 6.3. Deposits. All funds of the corporation shall be deposited from time to time to the credit of the corporation in such banks, trust companies or other depositories as the Board of Directors may select or as may be selected in accordance with procedures established by the Board.

Section 6.4. Conflicts of Interest. Prior to a Board of Directors' vote on a contract or transaction, directors shall disclose any potential direct or indirect interest (e.g., personal, financial or business) of the director or family that would be affected by any action being considered for a vote by the Board (a "conflict of interest"). Such disclosure must be of record in the minutes. A director who has a conflict of interest may not (i) be present for, or participate in, Board discussion and voting on the matter (except that, at the request of the Board, the director who has a conflict of interest may meet with the Board to disclose material facts and to respond to questions), (ii) attempt to exert his or her personal influence either at or outside the meeting, and (iii) vote on the matter before the Board.

Each director shall annually complete a disclosure form identifying any relationships, positions, or circumstances in which he or she is involved that could contribute to a conflict of interest. Such relationships, positions, or circumstances might include service as a director or consultant to a nonprofit organization or ownership of a business that might provide goods or services to the corporation. Any changes during the year must be reported.

ARTICLE SEVEN

ACTIONS WITHOUT MEETINGS

Any action required or permitted to be taken at any meeting of the directors or the members of a committee may be taken without a meeting if a consent in writing setting forth the action to be taken shall be signed by all of the directors or all of the committee members, as the case may be. Such consent shall have the same force and effect as a unanimous vote, and may be stated as such in any document.

ARTICLE EIGHT

MISCELLANEOUS

Section 8.1. Dividends Prohibited. No part of the net income of the corporation shall inure to the benefit of any private individual and no dividend shall be paid and no part of the income of the corporation shall be distributed to its directors or officers. Notwithstanding the foregoing, the corporation may pay compensation in a reasonable amount to its officers, directors and committee members for services rendered.

Section 8.2. Loans to Officers and Directors Prohibited. No loans shall be made by the corporation to its officers or to its directors. Any directors voting for or assenting to the making of any loan to a director or officer which is prohibited by the Texas Business Organizations Code, and any officer participating in the making thereof, shall be jointly and severally liable to the corporation for the amount of such loan until repayment thereof.

Section 8.3. Fiscal Year. The fiscal year of the corporation shall be fixed by resolution of the Board of Directors.

Section 8.4. Seal. The corporation's seal, if any, shall be in such form as shall be adopted and approved from time to time by the Board of Directors. The seal may be used by causing it, or a facsimile thereof, to be impressed, affixed, imprinted or in any manner reproduced.

Section 8.5. Gender. Words of either gender used in these Bylaws shall be construed to include the other gender, unless the context requires otherwise.

Section 8.6. Invalid Provisions. If any part of these Bylaws shall be held invalid or inoperative for any reason, the remaining parts, so far as is possible and reasonable, shall remain valid and operative.

Section 8.7. Headings. The headings used in these Bylaws are for convenience only and do not constitute matter to be construed in the interpretation of these Bylaws.

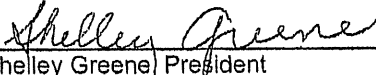
ARTICLE NINE

AMENDMENTS

The Bylaws and Certificate of Formation of the corporation may be amended by the Board at any meeting of the Board pursuant to the provisions of Section 2.6, provided that notice of the proposed amendment shall have been given to each director in writing at least three days prior to such meeting. Prior notice of any proposed amendment shall not, however, be necessary at any meeting of the Board at which two-thirds of the directors of the corporation are present.

CERTIFICATE

I, Shelley Greene, hereby certify that I am the president of the COLLINS LAKE AUTISM CENTER a Texas nonprofit corporation, and that attached hereto is a true and correct copy of the original Bylaws of the corporation, which Bylaws have not been amended, modified, or revoked, and are in full force and effect on the date hereof.



Shelley Greene President

Date: 6/29/10

COLLINS LAKE AUTISM CENTER
EIN #: 27-2989742

Form 1023
Part IV-VIII

Part IV

Collins Lake Autism Center, a Texas non-profit corporation (the "Center"), is organized, and shall be operated exclusively for charitable and educational purposes. The primary purpose of the Center will be to provide an educational facility with housing and educational and therapeutic programs designed for developmentally disabled adults, i.e., the learning disabled, the educable and trainable mentally disabled and the autistic and communication disordered. Such individuals frequently find independent existence in society extremely difficult or impossible. Individuals who are unable to cope with the responsibilities inherent in supporting themselves become wholly dependent upon their families or the local welfare agency. The Center was formed to offer an alternative to such developmentally disabled adults and their families.

The Center's primary activity will be the operation of a program providing full-time education and housing to developmentally disabled adults at a facility maintained exclusively for that purpose. The program will have a faculty consisting of a director and a regular staff of instructors. Once the Center is operational, it plans on having thirty full-time trained staff and instructors for the twelve full-time adult student residents (a ratio of 2.5 staff to 1 adult student resident). Once it is fully operational, the Center will have a regularly enrolled student body of twelve developmentally disabled adults who will reside at the Center and attend the program seven days a week. The Center will operate continuously throughout the year. The Center's program will be designed to provide the individuals with basic educational knowledge. Each adult student resident will be given an individualized course of study based upon his/her interests and aptitudes. The basic educational subjects are taught by the instructor relating them to the adult's area of interest.

There will be no restrictions against admissions based on race and the organization will have a racially nondiscriminatory policy as to students within the meaning of Revenue Ruling 71-447, C.B. 1971-2, 230 and in compliance with Revenue Procedure 75-50, 1975-2 CB 587. The Center's income will come from contributions and tuition payments and its expenditures will be for the operation of the program.

Specifically, the Center will have a staff of qualified personnel that will counsel and train residents in their work and living habits and will encourage them to assume responsibility for managing their own lives. In order to develop each individual adult student resident to his/her potential, the Center will offer academic teaching geared to the level of competence of the students in the area of numbers, colors, music, math, crafts and homemaking. Further, the Center will offer vocational training in the following, but not limited to subjects of animal husbandry, gardening, property maintenance, collecting firewood and creating crafts for sale. Finally, the adult student residents will also participate in a highly structured and supervised program of therapeutic recreation and training for the following activities, including but not limited to activities of boating, fishing, swimming, skiing, sledding, horseback riding and hiking.

COLLINS LAKE AUTISM CENTER
EIN #: 27-2989742

Form 1023
Part IV-VIII

Section 501(c)(3) of the Internal Revenue Code of 1986, as amended (the "Code") provides for the exemption from Federal tax of organizations which are organized and operated exclusively for educational or charitable purposes. Section 1.501(c)(3)-1(d)(3) of the Income Tax Regulations provides that the term "educational" includes the instruction or training of the individual for the purpose of improving or developing his/her capabilities. Section 1.501(c)(3)-1(d)(2) of the regulations states that the term "charitable" is used in section 501(c)(3) of the Code in its generally accepted legal sense.

By training and counseling developmentally disabled adults to become self-supporting and contributing members of society, the Center is educating these individuals to improve their vocational, social, and emotional capabilities. In addition, teaching developmentally disabled adults "to perform acceptably in their environment constitutes a systematic and detailed transfer of knowledge toward an educational goal." See PLR 8820040. Further, although the Center's program is unlike that of a traditional curriculum, it constitutes "an organized plan for conveying self-awareness and self-reliance to a body of students and utilizes instructors" trained in the appropriate manner to do so. Moreover, it would be unrealistic to require developmentally disabled individuals to participate in a traditional form of knowledge transfer when most developmentally disabled individuals are unresponsive to such traditional methods of knowledge transfer.

Pursuant to Revenue Ruling 72-430, 1972-2 CB 105, the Internal Revenue Service concluded that an organization that had no formal course program or formal classroom instruction, was still considered to maintain a regular curriculum within the meaning of section 170(b)(1)(A)(ii) of the Code, since it develops an individualized course of study for each child based on his needs and aptitudes. And since it also maintained a regular faculty and had a regularly enrolled body of students in attendance at the place where its educational activities are regularly carried on, it was held that the organization was an educational organization within the meaning of section 170(b)(1)(A)(ii) of the Code. *Id.*

Moreover, please note that pursuant to Revenue Ruling 72-16, 1972-1, CB143, the Internal Revenue Service concluded that an organization providing a residential facility and therapeutic "group living program" for individuals recently released from a mental institution qualifies for exemption as the organization in question was educational, charitable and promoting health. Thus, it was held that the organization was organized and operated exclusively for charitable purposes and it was exempt from Federal income tax under Section 501(c)(3) of the Code.

Finally, the Center may from time to time make grants to such other organizations described in Section 501(c)(3) of the Code which engage in similar or synergistic activities with the Center. All of the proposed activities of the Center are educational and are charitable within the meaning of Section 501(c)(3) of the Code and the related Treasury Regulations.

COLLINS LAKE AUTISM CENTER
EIN #: 27-2989742

Form 1023
Part IV-VIII

Part V, Question 2a

Stephen Smaby and Shelley Greene are husband and wife (the "Founders"). The Center recognizes the importance of an independent and diverse board of directors. To that end, once the Center is up and running, it is planned to add additional board members to create a more diverse and independent board and expand the awareness and resource funding for the Center in furtherance of its exempt purposes.

Part V, Question 3a:

All of the Center's officers and directors are volunteers and serve as officers and directors of the Center without compensation. As directors, each participates in the control and management of the Center. Their officer responsibilities are described more fully in Article V of the Bylaws of the Center, which are attached hereto as Exhibit B. As volunteers, the officers and directors do not have fixed hours. Each is committed to devoting as much time as necessary to fulfill his or her obligations towards the Center. As noted in our responses to Part V, Question 1(b) and (c), the Center does not have any highly compensated employees or independent contractors.

Part VI, Question 1a-b:

As described more fully in our response to Part IV above, the Center will provide education and housing to developmentally disabled adults. The only financial requirement of the family will be to pay sliding scale based tuition. The Center may also make grants to other qualified organizations which engage in similar or synergistic activities with the Center.

Part VI, Question 2:

Only developmentally disabled adults will be eligible to be considered for participation in the program.

Part VI, Question 3:

The Founders' son is autistic and when eligible to attend, the Founders will pay tuition for their son to attend the Center's program.

Part VIII, Question 4a, d:

The Center is still in its organizational stages and has not yet begun actively fundraising. Once it receives its determination letter, the Center will engage in some or all of the fundraising programs listed in our response to Part VIII, Question 4a. All fundraising programs will be approved in advance by the Board of Directors of the Center. It is anticipated that the Center's fundraising efforts will be nationwide.

COLLINS LAKE AUTISM CENTER
EIN #: 27-2989742

Form 1023
Part IV-VIII

Part VIII, Question 7a:

The Center will contract with one or more unrelated third party contractors to build the Center's facilities. The Center anticipates paying such contractors no more than fair market value for the cost of construction, and where possible, to seek a donation of time and/or materials from the contractor in connection with such construction.

Part VIII, Question 11:

The Founders plan to contribute and the Center plans to accept real property as a building site for the Center's facilities in Collins Lake, New Mexico.

Part VIII, Question 13(b)-(g):

The Center is currently in its organizational stages, but upon funding and receipt of its IRS determination letter, the Center may make grants to qualified public charities or such other organizations described in Section 501(c)(3) the Code which engage in similar or synergistic activities with the Center. Such grants will further the exempt purposes of the Center because the grantee public charities will use the funds to further their respective exempt purposes. The Center does not anticipate having any written contracts with grantees, nor is it anticipated that there will be any relationship between the Center and the grantee charities. Furthermore, the Center has not yet determined whether it will have a specific application form or whether it will merely respond to solicited and unsolicited requests. At a minimum, however, the Center will require copies of the IRS determination letters for each proposed grantee charity and, if the funds are to be used for specific purposes (rather than merely the general exempt purposes of the grantee organization), the Center will set forth such restrictions in a standard grant letter.

Schedule B. Schools, Colleges, and Universities

If you operate a school as an activity, complete Schedule B

Section I Operational Information

- 1a** Do you normally have a regularly scheduled curriculum, a regular faculty of qualified teachers, a regularly enrolled student body, and facilities where your educational activities are regularly carried on? If "No," do not complete the remainder of Schedule B. See attached. ☒ **Yes** ☐ **No**
- b** Is the primary function of your school the presentation of formal instruction? If "Yes," describe your school in terms of whether it is an elementary, secondary, college, technical, or other type of school. If "No," do not complete the remainder of Schedule B. See attached. ☒ **Yes** ☐ **No**
- 2a** Are you a public school because you are operated by a state or subdivision of a state? If "Yes," explain how you are operated by a state or subdivision of a state. Do not complete the remainder of Schedule B. ☐ **Yes** ☒ **No**
- b** Are you a public school because you are operated wholly or predominantly from government funds or property? If "Yes," explain how you are operated wholly or predominantly from government funds or property. Submit a copy of your funding agreement regarding government funding. Do not complete the remainder of Schedule B. ☐ **Yes** ☒ **No**
- 3** In what public school district, county, and state are you located?
Mora Independent School District, Mora County, New Mexico
- 4** Were you formed or substantially expanded at the time of public school desegregation in the above school district or county? ☐ **Yes** ☒ **No**
- 5** Has a state or federal administrative agency or judicial body ever determined that you are racially discriminatory? If "Yes," explain. ☐ **Yes** ☒ **No**
- 6** Has your right to receive financial aid or assistance from a governmental agency ever been revoked or suspended? If "Yes," explain. ☐ **Yes** ☒ **No**
- 7** Do you or will you contract with another organization to develop, build, market, or finance your facilities? If "Yes," explain how that entity is selected, explain how the terms of any contracts or other agreements are negotiated at arm's length, and explain how you determine that you will pay no more than fair market value for services. ☒ **Yes** ☐ **No** See attached.
- Note.** Make sure your answer is consistent with the information provided in Part VIII, line 7a.
- 8** Do you or will you manage your activities or facilities through your own employees or volunteers? If "No," attach a statement describing the activities that will be managed by others, the names of the persons or organizations that manage or will manage your activities or facilities, and how these managers were or will be selected. Also, submit copies of any contracts, proposed contracts, or other agreements regarding the provision of management services for your activities or facilities. Explain how the terms of any contracts or other agreements were or will be negotiated, and explain how you determine you will pay no more than fair market value for services. ☒ **Yes** ☐ **No**

Note. Answer "Yes" if you manage or intend to manage your programs through your own employees or by using volunteers. Answer "No" if you engage or intend to engage a separate organization or independent contractor. Make sure your answer is consistent with the information provided in Part VIII, line 7b.

Section II Establishment of Racially Nondiscriminatory PolicyInformation required by **Revenue Procedure 75-50.**

- 1** Have you adopted a racially nondiscriminatory policy as to students in your organizing document, bylaws, or by resolution of your governing body? If "Yes," state where the policy can be found or supply a copy of the policy. If "No," you must adopt a nondiscriminatory policy as to students before submitting this application. See Publication 557. ☒ **Yes** ☐ **No** See attached.
- 2** Do your brochures, application forms, advertisements, and catalogues dealing with student admissions, programs, and scholarships contain a statement of your racially nondiscriminatory policy? ☐ **Yes** ☒ **No**
- a** If "Yes," attach a representative sample of each document.
- b** If "No," by checking the box to the right you agree that all future printed materials, including website content, will contain the required nondiscriminatory policy statement. ☒
- 3** Have you published a notice of your nondiscriminatory policy in a newspaper of general circulation that serves all racial segments of the community? (See the instructions for specific requirements.) If "No," explain. ☐ **Yes** ☒ **No** See attached.
- 4** Does or will the organization (or any department or division within it) discriminate in any way on the basis of race with respect to admissions; use of facilities or exercise of student privileges; faculty or administrative staff; or scholarship or loan programs? If "Yes," for any of the above, explain fully. ☐ **Yes** ☒ **No**

COLLINS LAKE AUTISM CENTER
FORM 1023 Schedule B Attachment

EIN #: 27-2989742

Section I, Item 1a:

Curriculum

The Center's program will be designed to provide its students with basic educational knowledge. Each adult student resident will be given an individualized course of study based upon his/her interests and aptitudes. The basic educational subjects are taught by the instructor relating them to the adult's area of interest. As stated in its application, the Center will have a staff of qualified personnel that will counsel and train residents in their work and living habits and will encourage them to assume responsibility for managing their own lives. In order to develop each individual adult student resident to his/her potential, the Center will offer academic teaching geared to the level of competence of the students in the area of numbers, colors, music, math, crafts and homemaking. Further, the Center will offer vocational training in the following, but not limited to subjects of animal husbandry, gardening, property maintenance, collecting firewood and creating crafts for sale. Finally, the adult student residents will also participate in a highly structured and supervised program of therapeutic recreation and training for the following activities, including but not limited to activities of boating, fishing, swimming, skiing, sledding, horseback riding and hiking.

Faculty

The Center is currently in its organizational phase and does not yet have a regular faculty of qualified teachers. The Center is committed to hiring practices which uphold the highest standards and thus the Center seeks to employ and retain individuals who hold appropriate credentials for educating and working with developmentally disabled adults.

Student Enrollment

The Center is currently in its organizational phase, but once it is operational it will keep comprehensive information on all students enrolled at the Center.

Exclusive Educational Facilities

The Center is currently in its organizational phase and has not yet built its facilities. As stated in its application, the Center will contract with one or more unrelated third party contractors to build the Center's facilities. The Center anticipates paying such contractors no more than fair market value for the cost of construction, and where possible, to seek a donation of time and/or materials from the contractor in connection with such construction.

Section I, Item 1b:

As stated herein and in its application, the primary function of the Center is the presentation of a program of instruction and residential housing facility for developmentally disabled adults. The Center will provide an individualized program of education based on each individual resident student's needs and competencies.

COLLINS LAKE AUTISM CENTER
FORM 1023 Schedule B Attachment

EIN #: 27-2989742

Section I, Item 7:

The Center will contract with one or more unrelated third party contractors to build the Center's facilities. The Center anticipates paying such contractors no more than fair market value for the cost of construction, and where possible, to seek a donation of time and/or materials from the contractor in connection with such construction.

Section II, Item 1:

The Racially Nondiscriminatory Policy adopted by the Center's Board can be found in the attached Unanimous Consent. See attached Exhibit C.

Section II, Item 3:

The Center is currently in its organizational phase and has not published a notice of its nondiscriminatory policy. As soon as practicable, the Center will publish a notice of its nondiscriminatory policy in a newspaper of general circulation that serves all racial segments of the community.

Section II, Item 5:

Since the Center is currently in its organizational stages, no student, faculty, or administrative staff racial composition information is available. We have provided a composition of the area to be served – Nationwide (See attached US Census Bureau facts – See attached Exhibit D). Once operational the Center will maintain detailed records as required by Rev. Proc. 75-50.

Section II, Item 7a:

<u>Name</u>	<u>Address</u>
Stephen Smaby	10243 Pineland Drive Houston, Texas 77024-6937
Shelley Greene	10243 Pineland Drive Houston, Texas 77024-6937
Mahmood Esfahani	10243 Pineland Drive Houston, Texas 77024-6937
Kenneth Rice	10243 Pineland Drive Houston, Texas 77024-6937

EXHIBIT C

COLLINS LAKE AUTISM CENTER NONDISCRIMINATION POLICY STATEMENT

Overall Policy

It is the policy of the Collins Lake Autism Center to maintain a working environment free of all forms of unlawful discrimination.

Nondiscrimination as to Students

Collins Lake Autism Center admits students of any race, color, nation and ethnic origin to all the rights, privileges, programs and activities generally accorded or made available to students at the school. It does not discriminate on the basis of race, color, national and ethnic origin in administration of its educational policies, admissions policies, scholarship and loan programs, and athletic and other school-administered programs.

Equal Opportunity

The Collins Lake Autism Center affords equal opportunity to all employees and prospective employees without regard to race, color, sex, gender, sexual orientation, religion, age, marital status, disability, veteran status or national origin or other criteria protected by law.

Disability

The Collins Lake Autism Center will not discriminate against any employee or applicant for employment because of disability in regard to any position for which the employee or applicant for employment is qualified. To comply with applicable laws ensuring equal employment opportunities to qualified individuals with a disability, the Collins Lake Autism Center will make reasonable accommodations for the known physical or mental limitations of an otherwise qualified individual with a disability who is an applicant or an employee unless undue hardship would result. If you believe you may need an accommodation, please contact the head of Human Resources.

Complaint Procedure

Any individual, whether an employee or applicant for employment, who believes that he or she has been discriminated against, should bring their concerns to the head of Human Resources. Complaints may be lodged in writing or orally in person.

Consequences

The Collins Lake Autism Center will not tolerate any form of discrimination and will take appropriate disciplinary action, including possibly termination, of any person determined to have engaged in unlawful conduct under this policy.

No Retaliation

The Collins Lake Autism Center will not retaliate nor discriminate against any employee or applicant because he or she has opposed any unlawful employment practice or filed a charge of employment discrimination, testified, assisted, or participated in any manner in an investigation, proceeding, or hearing related to employment practices.

EXHIBIT D**State & County QuickFacts****USA**

Further information

People QuickFacts	USA
Population, 2009 estimate	307,006,550
Population, percent change, April 1, 2000 to July 1, 2009	9.1%
Population estimates base (April 1) 2000	281,424,602
Persons under 5 years old, percent, 2008	6.9%
Persons under 18 years old, percent, 2008	24.3%
Persons 65 years old and over, percent, 2008	12.8%
Female persons, percent, 2008	50.7%
White persons, percent, 2008 (a)	79.8%
Black persons, percent, 2008 (a)	12.8%
American Indian and Alaska Native persons, percent, 2008 (a)	1.0%
Asian persons, percent, 2008 (a)	4.5%
Native Hawaiian and Other Pacific Islander, percent, 2008 (a)	0.2%
Persons reporting two or more races, percent, 2008	1.7%
Persons of Hispanic or Latino origin, percent, 2008 (b)	15.4%
White persons not Hispanic, percent, 2008	65.6%
Living in same house in 1995 and 2000, pct 5 yrs old & over	54.1%
Foreign born persons, percent, 2000	11.1%
Language other than English spoken at home, pct age 5+, 2000	17.9%
High school graduates, percent of persons age 25+, 2000	80.4%
Bachelor's degree or higher, pct of persons age 25+, 2000	24.4%
Persons with a disability, age 5+, 2000	49,746,248
Mean travel time to work (minutes), workers age 16+, 2000	25.5
Housing units, 2008	129,065,264
Homeownership rate, 2000	66.2%
Housing units in multi-unit structures, percent, 2000	26.4%
Median value of owner-occupied housing units, 2000	\$119,600
Households, 2000	105,480,101
Persons per household, 2000	2.59
Median household income, 2008	\$52,029
Per capita money income, 1999	\$21,587
Persons below poverty level, percent, 2008	13.2%
Business QuickFacts	USA
Private nonfarm establishments, 2007	7,705,018
Private nonfarm employment, 2007	120,604,265
Private nonfarm employment, percent change 2000-2007	5.7%
Nonemployer establishments, 2007	21,708,021
Total number of firms, 2002	22,974,655
Black-owned firms, percent, 2002	5.2%

American Indian and Alaska Native owned firms, percent, 2002	0.9%
Asian-owned firms, percent, 2002	4.8%
Native Hawaiian and Other Pacific Islander owned firms, percent, 2002	0.1%
Hispanic-owned firms, percent, 2002	6.8%
Women-owned firms, percent, 2002	28.2%

Manufacturers shipments, 2002 (\$1000)	3,916,136,712
Wholesale trade sales, 2002 (\$1000)	4,634,755,112
Retail sales, 2002 (\$1000)	3,056,421,997
Retail sales per capita, 2002	\$10,615
Accommodation and foodservices sales, 2002 (\$1000)	449,498,718
Building permits, 2008	905,359
Federal spending, 2008	2,771,782,152 ¹

Geography QuickFacts	USA
Land area, 2000 (square miles)	3,537,438.44
Persons per square mile, 2000	79.6

1: Includes data not distributed by state.

(a) Includes persons reporting only one race.

(b) Hispanics may be of any race, so also are included in applicable race categories.

D: Suppressed to avoid disclosure of confidential information

F: Fewer than 100 firms

FN: Footnote on this item for this area in place of data

NA: Not available

S: Suppressed; does not meet publication standards

X: Not applicable

Z: Value greater than zero but less than half unit of measure shown

Source U.S. Census Bureau: State and County QuickFacts. Data derived from Population Estimates, Census of Population and Housing, Small Area Income and Poverty Estimates, State and County Housing Unit Estimates, County Business Patterns, Nonemployer Statistics, Economic Census, Survey of Business Owners, Building Permits, Consolidated Federal Funds Report
Last Revised: Thursday, 22-Apr-2010 08:34:16 EDT